

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

January 30, 1978

MEMORANDUM - 1978 - 3

TO: Heads of Departments and Agencies

FROM: Hideo Murakami, Comptroller

SUBJECT: Overdrafts in Payroll Allotment Category

In connection with our auditors' recommendation that we correct the problem of overdrafts that sometimes occur in the "payroll" allotment category, and that we conform more closely to the requirements of Section 37-42 of the Hawaii Revised Statutes, we are requesting all department and agency fiscal administrators to assure that overdrafts do not occur.

Beginning with the quarter ending March 31, 1978, no voucher payment or encumbrance will be allowed in the "other" allotment category to the extent of any shortages in the "payroll" allotment category.

We suggest that each program review the payroll allotment category after March 15th payroll period and prepare (if needed) any amended Request for Allotment/Allotment Advice, SAFORM A-19, for approval by the Department of Budget and Finance. The amended allotment must be received before our quarter closing date of April 15, 1978.

The same procedure should be followed thereafter to avoid rejections of vouchers and encumbrance requests. Any rejected vouchers will be returned to the department or agency, pending clearance of the overdraft.


HIDEO MURAKAMI
Comptroller